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Table 1: Dependency Exemption for Qualifying Child

Probe/Action: Ask the taxpayer:

step 1	Was the child younger than you? (revised 2009) New Tax Law	If YES , go to Step 2 (Answer Yes, if child is permanently and totally disabled). If NO , go to Table 2, Dependency Exemption for Qualifying Relative
step 2	Was the person your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (i.e., your grandchild, niece, or nephew)?	If NO , go to Table 2—Dependency Exemption for Qualifying Relative Interview Tips. If YES , go to Step 3. Note: An adopted child is treated as your child.
step 3	Was the person under age 19 at the end of the year? OR Was the person under age 24 at the end of the year and a full-time student for some part of each of five months during the year? OR Was the person any age and permanently and totally disabled?	If NO , go to Table 2. If YES , go to Step 4. Note: A permanently and totally disabled person cannot engage in any substantial gainful activity due to a physical or mental condition and a doctor has determined their condition may last for 12 months or more or can lead to death.
step 4	Did the person provide over half of his or her own support for the year?	If NO , go to Step 5. If YES , you may not claim an exemption for this person. Note: A worksheet for determining support is included in Publication 17.
step 5	Did the person live with you as a member of your household for more than half of the year?	If NO , go to Table 2—Dependency Exemption for Qualifying Relative Interview Tips and see footnote for Step 5, if applicable. If YES , go to Step 6. Note: There are exceptions for kidnapped children, a child who was born or died in 2009, and certain temporary absences.
step 6	Was the person a U.S. citizen, U.S. national, or a resident of the U.S., Canada, or Mexico?	If NO , you may not claim this person as a dependent. If YES , go to Step 7. Answer YES if you are a U.S. citizen or U.S. national and your adopted child lived with you as a member of your household in 2009.
step 7	Was this person considered married on December 31, 2009?	If NO , go to Step 9. If YES , go to Step 8.
step 8	Is the person filing a joint return for this tax year?	If NO , go to Step 9. If YES , you cannot claim this person as a dependent. Answer NO, if the person is filing a joint return to claim a refund and no tax liability would exist for either spouse if they had filed separate returns.
step 9	Is the person a qualifying child of any other person?	If NO , go to Step 10. If YES , you may not be able to claim this person as a dependent. (See footnote—Step 9.)
step 10	Can you or your spouse (if filing jointly) be claimed as a dependent on someone else's tax return this year?	If NO , you can claim an exemption for this person. If YES , you cannot claim this person as a dependent. (See footnote—Step 10.)

Footnotes:

Step 5: In most cases, because of the residency test, a child of divorced or separated parents is the qualifying child of the custodial parent. However, see Table 3 to determine if those rules are applicable.

Step 9: Qualifying Child of More Than One Person. If the child meets the rules to be a qualifying child of more than one person, you must be the person entitled to claim the child as a qualifying child. (Refer to chart, Qualifying Child of More Than One Person on C-3)

Note: We need to verify this Step once we can the tax law update -- Please keep this as a reminder that this is changing.

Step 10: If you can be claimed as a dependent by another person, you may not claim anyone else as your dependent. Even if you have a qualifying child or qualifying relative, you may not claim that person as a dependent.



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Table 2: Dependency Exemption for Qualifying Relative

(Start with Table 1)

Probe/Action: Ask the taxpayer:

step 1	Is the person your qualifying child or the qualifying child of anyone else? A child is not the qualifying child of any other taxpayer if the child's parent (or any other person for whom the child is defined as a qualifying child) is not required to file U.S. income tax return or files an income tax return only to get a refund of income tax withheld.	If YES , the person is not a qualifying relative. (See Qualifying Child Interview Tips.) If NO , go to Step 2.
step 2	Was the person your son, daughter, foster child, or a descendant of any of them (i.e., your grandchild)? OR Was the person your brother, sister, or a son or daughter of either of them (i.e., your niece or nephew)? OR Was the person your father, mother, or an ancestor or sibling of either of them (i.e., your grandmother, grandfather, aunt, or uncle)? OR Was the person your stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law?	If NO , go to Step 3. If YES , go to Step 4. Note: The relatives listed in Step 1 do not have to live with you.
step 3	Was the person any other person (other than your spouse) who lived with you all year as a member of your household?	If NO , you cannot claim this person as a dependent. If YES , see footnote for Step 3, then go to Step 4. Note: There are exceptions for kidnapped children; a child who was born or died in 2009; certain temporary absences—school, vacation, medical care, etc.
step 4	Was the person a U.S. citizen, U.S. national, or a resident of the United States, Canada, or Mexico for any part of the year?	If NO , you cannot claim this person as a dependent. If YES , go to Step 5. Answer YES if you are a U.S. citizen or U.S. national and you adopted a child who lived with you as a member of your household in 2009.
step 5	Did the person have gross taxable income of less than \$3,650 in 2009?*	If NO , you cannot claim this person as a dependent. If YES , go to Step 6.
step 6	Did you provide more than half the person's total support for the year?	If YES , go to Step 11. If NO , go to Step 7. Note: A worksheet for determining support is included in Publication 17. See Table 3 for a child of divorced or separated parents to determine if this test is met.

continued on next page

Footnote:

Step 3: A person does not meet this test if at any time during the year the relationship between you and that person violates local law.

*For purposes of this test, the gross income of an individual who is permanently and totally disabled at any time during the year does not include income for services the individual performs at a sheltered workshop.



Table 2: Dependency Exemption for Qualifying Relative

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Continued
Probe/Action: Ask the taxpayer:

step 7	Did another person provide more than half the person's total support?	If YES , you cannot claim an exemption for this person. If NO , go to Step 8.
step 8	Did two or more people together provide more than half the person's total support?	If YES , go to Step 9. If NO , you cannot claim this person as a dependent.
step 9	Did you provide more than 10% of the person's total support for the year?	If YES , go to Step 10. If NO , you cannot claim this person as a dependent.
step 10	Did the other person(s) providing more than 10% of the person's total support for the year provide you with a signed statement (Form 2120) agreeing not to claim the exemption?	If YES , go to Step 11. If NO , you cannot claim this person as a dependent.
step 11	Was this person considered married on December 31, 2009?	If YES , go to Step 12. If NO , go to Step 13.
step 12	Is the person filing a joint return for this year?	If YES , you cannot claim this person as a dependent. If NO , go to Step 13. Answer NO if the person is filing a joint return to claim a refund and no tax liability would exist for either spouse if they had filed separate returns.
step 13	Can you or your spouse, if filing jointly, be claimed as a dependent on someone else's tax return this year?	If YES , you cannot claim this person as a dependent. If NO , you can claim an exemption for this person.



Table 3: Children of Divorced, Separated, or Never Married Parents

(Start with Table 1)*

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Probe/Action: Ask the taxpayer:

step 1	Did the qualifying child or qualifying relative receive over half of his or her support from their parents who are: Divorced OR Legally separated under a decree of divorce or separate maintenance OR Separated under a written separation agreement OR Lived apart at all times during the last 6 months of the year?	If YES , go to Step 2. If NO , Table 3 does not apply.
step 2	Was the child in the custody of one or both parents for more than half the year?	If YES , go to Step 3. If NO , Table 3 does not apply.
step 3	<p>Does a Post-1984 or pre-2009 decree or agreement that is applicable for 2009 state <i>all</i> three of the following?</p> <ol style="list-style-type: none"> 1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support. 2. The other parent will not claim the child as a dependent. 3. The years for which the claim is released. <p>OR</p> <p>Did a Post-2008 decree or agreement that went into effect after 2008 state that the noncustodial parent has to attach the following information to their return?</p> <p>A Form 8332 signed by the custodial parent instead of attaching pages from the decree or agreement OR A substantially similar statement with the only purpose of which is to release the custodial parent's claim to a child.</p>	If YES , go to Step 5. If NO , go to Step 4.
step 4	Did the custodial parent (parent with whom the child lived for the greater part of the year) provide the taxpayer a signed written declaration (Form 8332 or similar document) releasing his or her claim to the exemption for the child?	If YES , go to Step 5 and see footnote for Step 4 below. If NO , Table 3 does not apply.
step 5	Can you or your spouse, if filing jointly, be claimed as a dependent on someone else's tax return this year?	If YES , you cannot claim this person as a dependent. If NO , you can claim an exemption for this person.

Footnote:

*See Publication 501 or Form 1040 Instructions for additional guidance under Rules for Children of Divorced or Separated Parents on the written declaration that must be attached to the tax return of the noncustodial parent.

Form 8332 or decree or agreements must be attached to taxpayer's return each year.

Step 3: Post 1984 or Pre-2009

The noncustodial parent must attach all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page)
- The pages that include all the information identified in (1) through (3) above
- Signature page with the other parent's signature and date of agreement.

! CAUTION - -Must attach the required information even if you filed it with a previous year return.

Step 4: See Publication 17 or Form 1040 Instructions on the written declaration that must be attached to the tax return of the noncustodial parent.

Note: Review the Post 2008 decree or agreement information!!!

Pre-1985 decree of divorce or separate maintenance or written separation agreement is still applicable for 2009 when the decree gives the exemption to the noncustodial parent and the parent pays at least \$600 in child support only if the child is permanently and totally disabled.

New Tax 2009- Review the Post 2008 decree or agreement information!!